

BILL NO. 84-46

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 84-46

Introduced by Council President Hardwicke at the  
request of the County Executive

Legislative Day No. 84-25

Date August 7, 1984

AN EMERGENCY ACT to amend Section 11-38, heading, Tax Credit for Aged and Handicapped Persons and Other Tax Credits of Article II, heading, Real Property Tax Credits, of Chapter 11, heading, Finance and Taxation, of the Harford County Code, as amended; to delete a real property tax credit for the Children's Fresh Air Society of Maryland, Inc.; and to provide tax credits for real and tangible personal property owned by the Habonim Camp Association Company, Incorporated.

By the Council, August 7, 1984

Introduced, read first time, ordered posted and public hearing scheduled

on: September 4, 1984

at: 7:30 P.M.

By Order: Angela Markowski, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on September 4, 1984 and concluded on September 4, 1984.

Angela Markowski, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Bracketed] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 Section 1. Be It Enacted By The County Council of Harford  
2 County, Maryland, that Section 11-38, heading, Tax Credit for  
3 Aged and Handicapped Persons and Other Tax Credits, of Article  
4 II, heading, Real Property Tax Credits, of Chapter 11, heading,  
5 Finance and Taxation, of the Harford County Code, as amended, be,  
6 and it is hereby amended, all to read as follows:

7 Chapter 11. Finance and Taxation.

8 Article II. Real Property Tax Credits.

9 Section 11-38. Real Property Tax Credit for Aged and Handicapped  
10 Persons and Other Tax Credits.

11 (a) Harford County's tax credit for aged and handicapped  
12 persons is repealed pursuant to the provisions of Article 81  
13 12F-1 and Article 81 12F-2 of the Annotated Code of Maryland  
14 (1957 Edition, as amended).

15 (b) In accordance with the provisions of Article 81 of the  
16 Annotated Code of Maryland (1957 Edition, as amended), Harford  
17 County, Maryland, hereby establishes the following [real]  
18 property tax credits for Harford County taxes only:

19 (1) One hundred percent (100%) exemption for:

20 a. Real property owned by community associations  
21 and used for public parks, playgrounds or picnic areas: As used  
22 in this subsection, community association means any incorporated  
23 association whose membership is limited to voluntary subscrip-  
24 tions by residents of the community or development and which has  
25 no power either by law, covenant or any other means to assess  
26 fees against residents or property owners based on property  
27 values or ownership. Applications by community associations  
28 shall be filed before October 1 of the taxable year for which the  
29 tax credit is sought.

1           b. Silos used for processing or storage of animal  
2 feed incidental to the operation of the farm on which the silo is  
3 located: Applications for a tax credit for silos shall be filed  
4 on or before October 1 of the taxable year for which the tax  
5 credit is sought.

6           [c. For the Children's Fresh Air Society of  
7 Maryland, Inc., but only for acreage in excess of the exemption  
8 allowed by state law.]

9           c. REAL AND TANGIBLE PERSONAL PROPERTY THAT IS  
10 OWNED BY THE HABONIM CAMP ASSOCIATION COMPANY, INCORPORATED, AND  
11 WHICH IS USED SOLELY FOR THE PURPOSES OF THE ASSOCIATION, BUT  
12 ONLY FOR ACREAGE IN EXCESS OF THE EXEMPTION ALLOWED TO THE  
13 ASSOCIATION UNDER ARTICLE 81, SECTION 9(e), OF THE ANNOTATED CODE  
14 OF MARYLAND.

15           d. Real property owned by the North Harford Game  
16 and Fish Association, Inc., located on Wheeler School Road, and  
17 which is solely used for the purposes of the Association.

18           e. Real property owned by the Trustees of Ladew  
19 Topiary Gardens, located on Jarrettsville Pike, and used solely  
20 for the purposes of Ladew Topiary Gardens, but only for acreage  
21 in excess of the exemption allowed under Article 81, Section 9(e)  
22 of the Annotated Code of Maryland.

23           (c) All applications for tax credits provided herein shall  
24 be filed annually with the Director of Administration of the  
25 County. Such applications shall be submitted to the Director of  
26 Administration only on forms periodically prepared and furnished  
27 by him upon request. No application shall be received and  
28 accepted which is submitted to the Director of Administration on  
29 any other form other than the one prepared by the Director of  
30 Administration. Each application shall be made under oath and  
31 shall contain a declaration preceding the signature of the  
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1 applicant to the effect that it is made under the penalties of  
2 perjury provided by Section 5 of Article 81 of the Annotated Code  
3 of Maryland (1957 Edition, as amended).

4 (d) It shall be the duty of the Director of Administration  
5 or his designated agent to approve or disapprove the application,  
6 and he shall notify the applicant at the address set forth in the  
7 application.

8 (e) The additional tax credits provided by this section  
9 shall be granted to the taxpayer for the fiscal year in which the  
10 taxpayer becomes eligible for said tax credits. No refunds will  
11 be granted on tax bills previously paid for any taxable year for  
12 which a credit may be applied for.

13 Section 2. Be It Further Enacted, that this act is hereby  
14 declared to be an Emergency Act, necessary so that the credit may  
15 be processed on the current tax bill, and this act shall take  
16 effect on the date it becomes law.

17 EFFECTIVE: September 7, 1984

18  
19 *The Secretary of the Council does hereby*  
20 *certify that fifteen (15) copies of this Bill*  
21 *are immediately available for distribution to*  
22 *the public and the press.*

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*Angela Markowski*, Secretary

BY THE COUNCIL

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Read the third time.

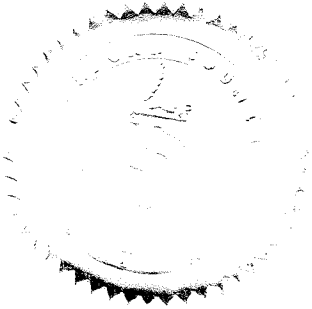
Passed LSD 84-27 (September 4, 1984)

Failed of Passage \_\_\_\_\_

By order

Angela Markowski, Secretary

Sealed with the County Seal and presented to the County Executive  
for his approval this 5th day of September, 1984  
at 3:00 o'clock P.M.

Angela Markowski, Secretary

APPROVED:

BY THE EXECUTIVE

[Signature]  
County Executive  
Date 9-7-84

BY THE COUNCIL

This Bill (No. 84-46), having been approved by the Executive  
and returned to the Council, becomes law on September 7, 1984.

Angela Markowski, Secretary  
*ap*

EFFECTIVE DATE: September 7, 1984